

In the
Indiana Supreme Court

CAUSE NUMBER: 94S00-0801-MS-15

ORDER AMENDING INDIANA TAX COURT RULES

Under the authority vested in this Court to provide by rule for the procedure employed in all courts of this state and this Court's inherent authority to supervise the administration of all courts of this state, Indiana Tax Court Rule 4 is amended to read as follows (deletions shown by ~~striking~~ and new text shown by underlining):

INDIANA TAX COURT RULES

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Rule 4. Jurisdiction over respondents and service of Process

(A) Appeals from final determinations of the Department of State Revenue and the Department of Local Government Finance.

(1) Notwithstanding anything to the contrary herein, the Tax Court acquires jurisdiction over the Department of State Revenue or the Department of Local Government Finance upon the filing of a petition with the clerk of the Tax Court seeking to set aside a final determination of either of such state agencies, as the case may be. The clerk of the Tax Court shall promptly transmit copies of a petition filed in the Tax Court to the Attorney General and to the state agency named as the respondent in such petition and shall state in accompanying transmittal letters: (1) the date on which the petition was filed; (2) the date on which the petition is being mailed to the Attorney General and the respondent state agency; and (3) the time within which

these rules require a responsive pleading. Nothing in this rule shall relieve a party from complying with the statutory requirements for bringing an original tax appeal.

(2) In original tax appeals of final determinations of the Department of State Revenue or the Department of Local Government Finance, it shall not be necessary to serve summons on the Attorney General, the Department of State Revenue, or the Department of Local Government Finance. Service of summons in accordance with the Trial Rules shall be required of the Tax Court to acquire jurisdiction over any other persons; such service shall be made as provided in Trial Rule 4.11.

(B) Appeals from final determinations of the Indiana Board of Tax Review.

(1) In original tax appeals of final determinations of the Indiana Board of Tax Review, the Tax Court acquires jurisdiction over a party or person who under these rules commences or joins in the original tax appeal, is served with summons or enters an appearance, or who is subjected to the power of the Tax Court under any other law.

(2) In original tax appeals initiated by taxpayers, the named respondent shall be as follows:

~~————— (a) Except as otherwise provided herein, the named respondent shall be the local governmental official or entity that made the original assessment valuation, exemption determination, or other determination under the tax laws that was subject of the proceedings before the Indiana Board of Tax Review.~~

~~————— (b) In original tax appeals involving enterprise zone credit determinations, the county auditor who made the determination shall be the named respondent.~~

~~_____ (c) In original tax appeals the person or persons designated by statute as parties to judicial review of final determinations of the Indiana Board of Tax Review in which the Department of Local Government Finance was a party to the administrative proceedings, the Department of Local Government Finance shall be a named respondent, and , if a local government official who made an original determination under review was a party to the administrative proceeding before the Indiana Board of Tax Review, such local government official shall be a named respondent.~~

(3) In original tax appeals initiated by a government official or entity, the named respondent shall be the taxpayer who was a party to the proceeding before the Indiana Board of Tax Review.

(4) Service of summons shall be required only with respect to the named respondent and any other person whom the petitioner seeks to join as a party. If the Department of Local Government Finance is a named respondent, service of summons shall be made upon the Commissioner of the Department of Local Government Finance. Service of summons shall be made in accordance with the Trial Rules.

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This amendment shall take effect immediately.


The Clerk of this Court is directed to forward a copy of this Order to the clerk of each circuit court in the state of Indiana; Attorney General of Indiana; Legislative Services Agency and its Office of Code Revision; Administrator, Indiana Supreme Court; Administrator, Indiana Court of Appeals; Administrator, Indiana Tax Court; Public Defender of Indiana; Prosecuting

Attorney's Council; Indiana Supreme Court Disciplinary Commission; Indiana Supreme Court Commission for Continuing Legal Education; Indiana Board of Law Examiners; Indiana Judicial Center; Division of State Court Administration; Indiana Judges and Lawyers Assistance Program; the libraries of all law schools in this state; the Michie Company; and the West Group.

The West Group is directed to publish this Order in the advance sheets of this Court.

The Clerks of the Circuit Courts are directed to bring this Order to the attention of all judges within their respective counties and to post this Order for examination by the Bar and general public.

DONE at Indianapolis, Indiana, this 2nd day of April, 2008.


Acting Chief Justice of Indiana

All Justices concur.